

Internal Revenue Service, Treasury

§ 49.4251-1

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Subpart E—Transportation of Property

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AUTHORITY: 26 U.S.C. 7805.
Section 49.4251-4 also issued under 26 U.S.C. 4251(d).

Subpart A—Introduction

SOURCE: T.D. 6430, 24 FR 9664, Dec. 3, 1959, unless otherwise noted.

§ 49.0-1 Introduction.

The regulations in this part 49 are designated “Facilities and Services Excise Taxes.” The regulations relate to the taxes on communications and transportation by air imposed by chapter 33 of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapter 33.

[T.D. 8448, 57 FR 48186, Oct. 22, 1992]

§ 49.0-2 General definitions and use of terms.

As used in the regulations in this part, unless otherwise expressly indicated:

(a) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.

(b) The Internal Revenue Code of 1954 means the Act approved August 16, 1954 (68A Stat.), entitled “An Act to revise

the internal revenue laws of the United States”, as amended.

(c) District director means district director of internal revenue. The term also includes the Director of International Operations in all cases where the authority to perform the functions which may be performed by a district director has been delegated to the Director of International Operations.

(d) Calendar quarter means a period of 3 calendar months ending on March 31, June 30, September 30, or December 31.

Subpart B [Reserved]

Subpart C—Communications

SOURCE: T.D. 6664, 28 FR 7252, July 16, 1963, unless otherwise noted.

§ 49.4251-1 Imposition of tax.

(a) *In general.* Section 4251 imposes a tax on amounts paid for general telephone service; toll telephone service; telegraph service; teletypewriter exchange service; wire mileage service; and wire and equipment service. See § 49.4251-2 for rate and application of tax.

(b) *Termination of tax on general telephone service.* (1) Except as otherwise provided in subparagraph (2) of this paragraph, no tax is imposed on amounts paid on or after July 1, 1965, for general telephone service rendered on or after such date.

(2) In the case of amounts paid pursuant to bills rendered on or after July 1, 1965, for general telephone service for which no previous bill was rendered, no tax is imposed on that portion of the amount paid pursuant to such bill or bills as is attributable to general telephone service rendered subsequent to April 30, 1965. However, the tax applies to that portion of the amount paid pursuant to any such bill or bills as is attributable to general telephone service rendered prior to May 1, 1965. The tax also applies to amounts paid for general telephone service pursuant to bills rendered before July 1, 1965, without